



RICK SNYDER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

NICK A. KHOURI  
STATE TREASURER

## ***MINUTES OF THE MEETING OF THE STATE TAX COMMISSION***

***Holiday Inn Express and Okemos Conference Center,  
Okemos A & B Rooms  
2187 University Park Drive, Okemos, Michigan***

***Tuesday, December 13, 2016  
9:10 a.m.***

***PRESENT: Douglas B. Roberts, Chair STC  
Barry S. Simon, Member STC  
W. Howard Morris, Member STC - Telephonically  
  
Heather S. Frick, Executive Director  
LaNiece Densteadt, Recording Secretary***

**The item numbers referred to in the minutes correspond to the agenda items as numbered.**

It was moved by Simon, supported by Morris, and unanimously approved to adopt the minutes of November 29, 2016. (Item 1 on agenda)

Executive Director Frick added two additional items to the agenda following Item 15, the first was the City of Detroit Reappraisal Report and the second items was the staff recommendation regarding the Charitable Nonprofit Housing Exemptions.

Public Comment – Agenda Items 3-14 Only (Item 2 on agenda): No member of the public wished to comment.

It was moved by Simon, supported by Morris, and unanimously approved Bulletin 20 of 2016 Boards of Review. (Item 3 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved to adopt the official order to allow Mr. Timothy Voorhees to surrender his assessor's license and no longer act as the Assessor of Record for any local unit. If Mr. Voorhees fails to comply with the terms of the signed Consent Agreement the State Tax Commission has the right to take further action. (Item 4 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved to adopt staff recommendation to appoint the 2017-2018 State Tax Commission Advisory Committee Members and Duties. Members appointed to the Assessor Discipline Advisory Committee include: Scott Engerson, Polly Cairns and

Raman Patel. Members appointed to the Education & Certification Advisory Committee include the following: Lynette Girard, Ruth Scott, Linda Stevenson, Ed VanderVries and Nick Wheeler. (Item 5 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved to adopt staff recommendation to survey local units who were recently subject to an AMAR review and seek feedback on areas of improvement. The Commission also approved that following the survey, staff will seek interest in those who would like to serve on the AMAR Committee and make a recommendation to the STC on committee membership. (Item 5 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved to adopt the legislative reports for Commercial Redevelopment Act Exemption Report for the 2015 & 2016 Tax Years, Obsolete Property Rehabilitation Act Exemption Report for 2015 & 2016 Tax Years and Commercial Rehabilitation Act Exemption Report for 2015 & 2016 Tax Years. (Item 6 on agenda)

The Commission received an update from staff on the Assessor Education Programs. It was moved by Simon, supported by Morris, and unanimously approved no changes to the Michigan Certified Assessing Technician (MCAT), Michigan Certified Assessing Officer (MCAO) or the Michigan Advanced Assessing Officer (MAAO) Programs. The Commission approved the following changes to the Michigan Master Assessing Officer (MMAO) Program beginning in 2017:

**Path 1:** MAAO certified assessors who wish to pursue MMAO certification will begin the process by completing three mandatory STC MMAO Required Courses through approved outside organizations: Advanced Market Analysis, Advanced Income and Advanced Depreciation. Course credit is obtained by attending the full course and providing proof of attendance to the State Tax Commission (STC).

Completion of a qualifying Appraisal Institute (AI), American Society of Appraisers (ASA) or International Association of Assessing Officers (IAAO) course may be submitted for issuance of credit for a Required Course. Qualification of an AI, ASA and IAAO course is determined by the State Tax Commission. A written request to receive credit for any of the three *MMAO Required Courses* completed prior to December 2016 may be submitted to the State Tax Commission for approved credit.

MAAO certified assessors who have obtained two years' assessment administration experience after obtaining MAAO certification and have completed the three *MMAO Required Courses* are eligible to apply to the STC MMAO Program. The MMAO program is a one year program during which candidates will complete a written Case Study and Oral Examination. Accepted candidates are assigned to an MMAO three-member panel and provided access to an online discussion board for the duration of the program. Course material will be provided to candidates on the online discussion board.

The program will be offered once a year beginning in October 2017 at a cost of \$1,000. Applications are accepted annually from June 1 to August 1. All applicants who submit a complete application and have meet the program prerequisites will be accepted into the program; there are no minimum or maximum number of candidates required to offer the Program.

**Path 2 STC Acceptance & Waiver of Previous Projects/Education:** The Commission will offer a waiver of current educational requirements based upon specific completion of previous projects and education. Individuals who currently hold the CAE designation from the International Association of Assessing

Officers (IAAO) or the Ad Valorem/Mass Appraisal – General designation from the American Society of Appraisers (ASA) and can demonstrate the designation was achieved by completing requirements directly with and through IAAO or ASA and that no other forms of waivers or reciprocity was provided through that organization in order to achieve the designation may apply for an Acceptance and Waiver of Previous Project/Education.

Individuals who meet all of these requirements will submit an application and \$50 exam fee to the State Tax Commission and provide documentation proving the designation is current, is held in good standing and was achieved through the organization as required. The candidate will then be provided the *Guide to Michigan Assessing* and will be scheduled to take the Michigan Property Tax Administration Exam on a STC Quarterly Exam date. (Item 7 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved Form 3991 – 2017 Gas Turbine and Diesel Electric Generator Report, Form 4094 – 2016 Steam Electric Report, Form 4070 – 2017 Hydroelectric Report and 2017 Nuclear Plant Composite Factors. (Item 8 on agenda)

The Commission received a report from the Meeting Advisory Committee for review. (Item 9 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved Executive Director Frick's recommendation to leave the existing wind turbine valuation table in place for the 2017 tax year. (Item 10 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved to adopt the staff recommendation on the New Certifications of Computerized Assessment Rolls to begin with 2017 for the following: (Item 11 on agenda)

These certifications will expire on **May 1, 2020**.

**New Certifications:**

**Berrien County**

Chikaming Township

**Gladwin County**

Clement Township

Hay Township

Sherman Township

**Iosco County**

Burleigh Township

**Jackson County**

Blackman Township

**Kalamazoo County**

City of Kalamazoo

**Lenawee County**

Ogden Township

Riga Township

**Monroe County**  
Whiteford Township

**Washtenaw County**  
Lima Township

**Wayne County**  
City of Grosse Pointe Woods  
Plymouth Township

It was moved by Simon, supported by Morris, and unanimously approved to adopt the staff recommendation on the Re-certifications and New Certifications of Computerized Tax Rolls for the following: (Item 12 on agenda)

These certifications will expire on **May 1, 2019**.

**New Certifications:**

**Livingston County**  
Conway Township  
Green Oak Township  
Tyrone Township

**Mason County**  
Victory Township

It was moved by Simon, supported by Morris, and unanimously approved to adopt the staff recommendations on the Special Items Exemptions Agenda. (Item 13 on agenda) ([See attached link for file identification.](#))

It was moved by Morris, supported by Simon, and unanimously approved to adopt the staff recommendations on the Exemptions Agenda. (Item 14 on agenda) ([See attached link for file identification.](#))

It was moved by Simon, supported by Morris, and unanimously approved to adopt the MCL 211.154 **Concurrences**. (Item 15 on agenda) ([See attached link for file identification](#))

The Commission received a report from John Ryan regarding the City of Detroit Reappraisal. The City of Detroit has been working for the past two years to complete a reappraisal of the residential class. Because of the difficult nature of the reappraisal work in the City, the Department of Treasury hired John Ryan and Associates to monitor the reappraisal work on behalf of the State of Michigan and the State Tax Commission. John Ryan and Associates have spent considerable time over the past two years reviewing the work completed by the City.

It was moved by Simon, supported by Morris, and unanimously approved staff's recommendation for the State Tax Commission retain authority over the reappraisal and approve the City of Detroit to implement the work completed to date on the Residential Cass for the 2017 assessing roll, with the understanding that the City will develop a work plan for the STC, that will establish a framework for continuing work on the

residential class and work toward improvement of the performance statistics to ensure uniformity of assessments. (Add on to agenda)

It was moved by Simon, supported by Morris, and unanimously approved to adopt the staff recommendation on the Charitable Non-Profit Housing Organization Exemptions for the following: (Add on to agenda)

These exemptions will either expire on **December 30, 2019 for a period of three (3 years) or December 30, 2021 for a period of five (5 years)**, or until one of the following events occur:

1. The eligible nonprofit housing property is occupied by a low-income person under a lease agreement, or
2. The eligible nonprofit housing property is transferred by the charitable nonprofit housing organization.

County	Local Unit	Parcel Number	Years Approved
Kent	City of Grand Rapids	41-13-36-180-006	3 years
Oakland	City of Southfield	76-24-34-279-005	5 years
Oakland	City of Pontiac	14-33-453-045	3 years

It was moved by Simon, supported by Morris, and approved to adopt staff recommendations on MCL 211.154 petitions on the **Special Items Agenda** except for 154-16-0674 which was postponed until February 14, 2016. The Commission also approved to accept a Concurrence for 154-15-0988 for the 2014 tax year only and 154-15-0989. (Item 16 on agenda) ([See attached link for file identification](#))

It was moved by Simon, supported by Morris, and unanimously approved the following MCL 211.154 petition as a **concurrence**, initially noticed as a non-concurrence. (Item 17 on agenda)

#### **City of Tecumseh, Lenawee County**

**154-16-0596** CHARLES & LORRAINE MENSING XTO-645-0290-00  
REAL PROPERTY

2014 AV from \$ 109,200 to \$ 132,800 TV from \$ 109,200 to \$ 132,795  
2015 AV from \$ 113,200 to \$ 138,000 TV from \$ 110,947 to \$ 135,733  
2016 AV from \$ 116,500 to \$ 142,300 TV from \$ 111,279 to \$ 137,063

#### **Morton Township, Mecosta County**

**154-16-0653** PHILIP & KATHRYN REGLIN 54-11-189-215-000  
REAL PROPERTY

2016 AV from \$ 0 to \$ 136,600 TV from \$ 0 to \$ 113,960

#### **Independence Township, Oakland County**

**154-16-0592** JADE R. CHWASZ 08-17-230-001  
REAL PROPERTY

2016 AV from \$ 0 to \$ 186,900 TV from \$ 0 to \$ 142,506

**Plymouth Township, Wayne County**

**154-15-0990**      HOOVER UNIVERSAL, INC.  
PERSONAL PROPERTY

P-78-999-00-0578-000

2013 AV from \$ 6,040,350 to \$ 5,830,290 TV from \$ 6,040,350 to \$ 5,830,290  
2014 AV from \$ 15,118,930 to \$ 12,699,520 TV from \$ 15,118,930 to \$ 12,699,520

It was moved by Simon, supported by Morris, and unanimously approved to **postpone** the following MCL 211.154 petitions **until February 14, 2017**. (Item 17 on agenda)

**City of Hillsdale, Hillsdale County**

**154-16-0589**      KENNETH & SUSAN K. BILLINGS  
REAL PROPERTY

30-006-435-103-04

2016 AV from \$ 0 to \$ 30,200 TV from \$ 0 to \$ 29,300

It was moved by Simon, supported by Morris, and unanimously approved to **amend** the following MCL 211.154 petition. (Item 17 on agenda)

**City of Warren, Macomb County**

**\*\*This was also noted as a concurrence.**

**154-15-0982**      IAC WARREN LLC  
PERSONAL PROPERTY

99-05-574-475

2013 AV from \$ 2,635,928 to \$ 2,212,002 TV from \$ 2,635,928 to \$ 2,212,002  
2014 AV from \$ 2,438,255 to \$ 1,760,299 TV from \$ 2,438,255 to \$ 1,760,299  
2015 AV from \$ 2,098,461 to \$ 2,158,588 TV from \$ 2,098,461 to \$ 2,158,588

It was moved by Simon, supported by Morris, and unanimously approved to **deny** the following MCL 211.154 petition. (Item 17 on agenda)

**Mendon Township, Saint Joseph County**

**154-15-0981**      IAC MENDON LLC  
PERSONAL PROPERTY

75-044-000-020-00

2013 AV from \$ 6,716,200 to \$ 5,876,002 TV from \$ 6,716,200 to \$ 5,876,002  
2014 AV from \$ 5,908,700 to \$ 4,838,826 TV from \$ 5,908,700 to \$ 4,838,826  
2015 AV from \$ 5,578,900 to \$ 4,520,507 TV from \$ 5,578,900 to \$ 4,520,507

It was moved by Simon, supported by Morris, and unanimously approved to adopt all other MCL 211.154 petitions. ([See attached link for file identification.](#)) (Item 17 on agenda)

Administrative hearings were held regarding Air and Water Pollution Control Exemptions. (Item 18 on agenda)

Aaron Powers and Laura Hallahan appeared on behalf of the City of River Rouge to object to the approval of the Air and Water Pollution Control Exemptions for DTE Electric Company (File Numbers: 1-337-03, 1-3651, 1-3789 and 1-3790) and EES Coke Battery, LLC (File Numbers: 1-3644 and 1-3652). Steve Schneider and Patrick Lee appeared on behalf of DTE Electric Company and EES Coke Battery, LLC. Becky Radulski appeared on behalf of Department of Environment Quality and John Leone from the Attorney General's office represented DEQ. The Commission heard from testimony from all parties. It was moved by Roberts, supported by Simon, and unanimously approved to adopt staff recommendation regarding the Air and Water Pollution Control Exemptions Certificates 1-337-03, 1-3651, 1-3789, 1-3790, 1-3644 and 1-3652 approving the applications.

Public Comment (Item 19 on agenda): No member of the public wished to comment.

The next Commission meeting will be held February 14, 2017, at the Okemos Conference Center in the Okemos A & B Rooms, 2187 University Park Drive, Okemos.

It was moved by Simon, supported by Roberts, and unanimously approved to adjourn the meeting of the State Tax Commission at 11:40 a.m.

**DATE TYPED: December 14, 2016**

**DATE APPROVED: February 14, 2017**

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**Douglas B. Roberts, Chair**  
**State Tax Commission**

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**Barry N. Simon, Member**  
**State Tax Commission**

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**W. Howard Morris, Member**  
**State Tax Commission**